

**CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT)  
(NO. 2) ACT, 1972**

No. 36



of 1972

**ARRANGEMENT OF SECTIONS**

**SECTION**

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**AN ACT TO AMEND THE CUSTOMS, EXCISE AND SALES  
DUTY ACT, 1970.**

*Date of Assent:* 19.12.72.

*Date of Commencement:*

**ENACTED** by the Parliament of Botswana.

Short title and commencement	<b>1.</b>	This Act may be cited as the Customs, Excise and Sales Duty (Amendment) (No. 2) Act, 1972, and shall be deemed to have come into operation on the 14th September, 1972.
Replacement of section 27 Act No. 22 of 1970	<b>2.</b>	The Customs, Excise and Sales Duty Act, 1970 (hereinafter referred to as the principal Act) is amended by substituting for section 27 thereof the following new section —
"Ascertaining quantity of spirits by measuring the mass or volume"	27.	(1) The quantity of spirits in any container may be calculated by measuring the mass or volume. (2) In ascertaining the quantity of spirits by measuring the mass, the tables prescribed in the regulations shall be used, and the quantity ascertained in accordance with the said tables shall be deemed to be the true quantity of such spirits for the purposes of this Act."
Replacement of section 31	<b>3.</b>	The principal Act is amended by substituting for section 31 thereof the following new section —
"Ascertaining strength of spirits"	31.	(1) (a) For the purposes of this Act, the strength of any spirits or spirituous preparation imported into Botswana shall be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15° Celsius and the strength of any spirits or spirituous preparation manufactured in Botswana shall be taken to be that shown on test by Sikes' hydrometer, in accordance with the tables used with such hydrometers. (b) If in the opinion of an officer the strength of any spirits cannot immediately or accurately be ascertained by hydrometer, the strength may be ascertained in such other manner as the Director may determine. (2) In any entry, certificate, return, invoice, declaration or other document rendered to the department in accordance with the provisions of this Act in respect of imported spirits or spirituous preparations, the strength of such spirits or spirituous preparations shall be declared in terms of the content of absolute alcohol by volume at 15° Celsius and for this purpose every one per cent of absolute alcohol by volume shall be deemed to be and may be expressed as one degree of absolute alcohol by volume. (3) For the purposes of calculating the duty, 1 litre of spirits at proof strength as determined by Sikes'

hydrometer shall be deemed to be equal to 0,571 litre of absolute alcohol by volume.”

4. Section 34 of the principal Act is amended by substituting for subsection (2) thereof the following new subsection — Amendment of section 34

“(2) Where less than 50 per cent by volume of the wine manufactured in any customs and excise warehouse is manufactured from wine or grapes originating in a district within 400 kilometers of such warehouse, the Minister may prescribe a fixed allowance in respect of working and processing losses and losses due to natural causes which shall be granted in lieu of the allowance in respect of such losses provided for in section 19 (5).”

5. Section 35 of the principal Act is amended — Amendment of section 35  
(a) by substituting for subsections (1), (2) and (3) thereof the following new subsections —

“(1) If the relative density before fermentation of any worts to be used in the manufacture of beer in Botswana, in the collecting or fermenting vessels in a customs and excise manufacturing warehouse exceeds by more than 2 per cent the relative density which should, according to the manufacturing records of the manufacturer be the relative density of such worts, such manufacturer shall be guilty of an offence.

(2) Bates’ saccharometer and tables shall be used to ascertain the relative density of worts, and 1° of relative density shall be taken to be equal to one-thousandth part of the relative density of distilled water at 15,6° Celsius.

(3) When fermentation has commenced in any worts so that the original relative density cannot be ascertained by the prescribed saccharometer, such relative density shall be determined in accordance with the regulations”;

and

- (b) by substituting for paragraph (a) of subsection (8) thereof the following new paragraph —

“(a) If the relative density before fermentation of any beer in any container bearing an indication of a name registered with the Director under

this section, is ascertained to be higher or lower than the relative density before fermentation specified in the subitem of tariff item 104.10 so registered in relation to beer of such name, the manufacturer shall be liable for duty on the full quantity of the brew or blend of brews of beer from which such container was filled, at the rate of duty applicable to beer of the same relative density before fermentation as that ascertained in respect of the contents of such container or to beer of the same relative density before fermentation as that registered in relation to the name on such container, whichever is the higher rate of duty.”.

Amendment  
of section 56  
(2)

**6.** Section 56 (2) of the principal Act is amended by substituting for the word “weight” which occurs in the penultimate line thereof the word “mass”.

Amendment  
of section 77  
(18)

**7.** Section 77 (18) of the principal Act is amended by substituting for paragraph (a) thereof the following new paragraph —

“(a) in the case of imported crude petroleum naphtha for use in the refining of petroleum products, or imported or excisable petrol or aviation spirits, 0,25 per cent of any quantity entered for storage in any customs and excise storage warehouse;”.

Amendment  
of section 112

**8.** Section 112 of the principal Act is amended by substituting for subsection (1) thereof the following new subsection —

“(1) Except as elsewhere provided in this Act, the Minister may prescribe the instruments, meters, gauges, and other appliances and the tables, formulae and other methods of calculation to be used in ascertaining the mass, quantity, strength, relative density, temperature, pressure or any other characteristic of any goods for the purposes of this Act.”.

Amendment  
of section 115

**9.** Section 115 of the principal Act is amended —

(a) by substituting for paragraphs (a) and (b) of subsection (1) thereof the following new paragraphs —

“(a) carbide of calcium which, when treated with water yields less than 250 litres of gas from 1 kilogram, the gas being measured at 15° Celsius under a pressure of 101,325 kilopascal;

- (b) cigarettes with a mass of more than 2 kilograms per 1 000 cigarettes;”;
- (b) by substituting for subparagraph (i) of paragraph (d) of subsection (1) thereof the following new subparagraph —
  - “(i) swords, cutlasses, bayonets, daggers and knives with cutting edges of 10 centimeters or more in length (excluding such knives ordinarily used for domestic purposes, in agriculture or in the meat trade)”;
- (c) by substituting for subsection (9) thereof the following new subsection —
  - “(9) No person shall manufacture cigarettes the mass of tobacco of which exceeds 2 kilograms per 1 000 cigarettes.”

Passed by the National Assembly this 26th day of October, 1972.

I.P. GONTSE,  
Clerk of the National Assembly